

Fiscal year
*The 365-day period
from July 1 to June 30.*

**Aggregate clock hours
of attendance**
*The sum of all contact
hours for all students
during a fiscal year.*

Fee
*Any charge, deposit,
rental, or other
mandatory payment.*

Tuition
*A charge levied for
educational services.*

SECTION 7

FINANCIAL ACCOUNTABILITY

State Rules

A fee means any charge, deposit, rental, or other mandatory payment.

Board Rule:

"All fees are subject to approval by the local school board of education" (R277-733-1 (I)).

Board Rule:

"Fees may be charged for consumable and nonconsumable items necessary for adult high school general core courses, courses that satisfy requirements outlined in R277-733-1F and subject to R277-733-4C, and adult high school core courses, consistent with the definitions under R277-733-1F and R277-733-1."

Tuition: "base cost of an adult education program providing services to the adult education student" (Board Rule R277-733-1-0).

Board Rule:

"Tuition and fees shall be charged for literacy courses and adult high school general courses in an amount not to exceed \$100 annually per student based on the student's ability to pay as determined by federal free and reduced lunch guidelines, under the Richard B. Russell National School Lunch Act, 42, USC 1751, et seq. The appropriate student fees and tuition shall be determined by the local school board" (R277-733-8 (B)).

The district superintendent may declare a fee waiver for students meeting certain income guidelines.

Utah law requires that individuals who do not meet the criteria or eligibility to participate in adult education programs in Section 1 be charged tuition equal to that of a nearby college or university or have the cost of their education paid for by the K-12 system (Utah Code 53A-15-404(2)).

Programs are responsible to submit a report identifying all fees/tuition and other funds collected in support of their program to the Utah State Office of Education annually. This includes the total amount of WPU's from the K-12 day school program.

Board Rule:

"'Add-on WPU' means additional weighted pupil units earned in accordance with the Minimum School Program Act, 53A-17a-104 in areas of special education, applied technology education, Adult Education, youth-in-custody, and necessarily existent small schools" (R277-419-1 (A)).

Federal Rules

"Programs (school districts and/or other non-profit eligible provider) receiving federal Adult Education and Family Literacy Act (AEFLA) funds may charge reasonable and necessary tuition or fees to be used specifically to provide additional adult education and literacy services that the program would otherwise be unable to provide. 34 CFR 80.25 allows for state grantees of AEFLA awards to earn program income. Subsection 80.25 (b) defines program income as stated. Collected fees and tuition must be used to assist adult students in becoming literate, obtaining knowledge and skills necessary for employment and self-sufficiency, obtaining the education skills necessary to become full partners in their child's education, and completing their secondary school education" (AEFLA Section 202).

The local program superintendent/chief executive officer (CEO) and business administrator are responsible to acknowledge by signature the program assurances as part of the program's grant plan submission, that all fees and tuition collected and submitted for accounting purposes are returned/delegated (with the exception of the state approved indirect costs) to the local adult education program to be used solely and specifically for adult education programming and not withheld and maintained in a general maintenance and operation fund or used for any other funding purpose.

General Rules

Tuition and fees generated from the previous fiscal year must be spent in the adult education program during the ensuing program year.

Directors must ensure that tuition and fees collected from students are not counted toward meeting federal matching, cost-sharing, or maintenance of effort requirements related to the local program's award.

Budgets and Funding Accountability

Programs are responsible to keep an accounting of adult education funds (monitored through the Utah State Office of Education) as well as other contributing revenue that supports adult education activities. Expenditures for adult education funds identified by a program in the budget sheet of a federal application may not change by more than 10 percent for any line item purpose without written approval from the Utah State Office of Education.

Program budgets are monitored through federal fund reimbursement requests that are made quarterly. Administrative cost associated with federal funds may not exceed more than 5 percent. An exception may be negotiated through the Utah State Office of Education.